Federal Whistleblower Programs, Statutory Authorities, and Evidence Schedule

Comparative Agency Jurisdictions, Form Protocols, Award Parameters, and Submission Endpoints

Governing Statutes: 29 U.S.C. § 660(c); 15 U.S.C. § 78u-6; 7 U.S.C. § 26; 26 U.S.C. § 7623.
Target Entity: Herzing University, Ltd. (UEI: JDF5MPY3N5T3 | CAGE: 4DQF7).
Federal Repository: Folder HUADA October 31 (All Attached Exhibits Staged).

OSHA PROTECTION SCOPE
25+ Statutes Make-Whole Relief
Covers workplace safety, healthcare reform (ACA § 1558), consumer financial protection, and anti-retaliation back-pay restoration.

SEC MONETARY AWARD
10% to 30% Sanctions > $1,000,000
Statutory bounty for original information leading to successful judicial or agency enforcement actions under Dodd-Frank Act § 922.

CFTC INCENTIVE RANGE
10% to 30% Commodities & Swaps
Incentives for reporting Commodity Exchange Act violations, manipulation of financing derivatives, and fraudulent trade reporting.

IRS WHISTLEBLOWER BOUNTIES
15% to 30% Proceeds > $2,000,000
Mandatory awards under 26 U.S.C. § 7623(b) for reporting 501(c)(3) tax exemption abuses, private inurement, and tuition revenue diversion.

Whistleblower Operational Overview: Federal whistleblower programs provide robust statutory safe harbors, anti-retaliation protections, and substantial financial recovery incentives for individuals reporting systemic institutional misconduct. When institutions receiving federal educational grants and Title IV funds engage in retaliatory dismissals, flawed accommodation notices, and revenue inflation, multi-agency submissions across OSHA, the SEC, the CFTC, and the IRS create comprehensive regulatory scrutiny.

FEDERAL WHISTLEBLOWER PROGRAM COMPARATIVE FRAMEWORK

Whistleblower Program & Agency	Subject Matter Jurisdiction	Governing Statutory Hook	Financial Award Structure	Required Submission Form	Official Intake Address / Web Endpoint
OSHA Whistleblower Protection Program U.S. Department of Labor	Workplace safety violations, healthcare reform non-compliance, consumer financial retaliation, and corporate employee retaliation.	29 U.S.C. § 660(c) (OSH Act § 11c); 29 U.S.C. § 218C (ACA § 1558); 18 U.S.C. § 1514A (SOX § 806)	Compensatory relief including back pay, reinstatement, expungement of records, and attorney fees.	OSHA Online Complaint Form (e-Complaint) or signed written notice	OSHA Regional / Area Offices; Online: osha.gov/whistleblower/WBComplaint
Office of the Whistleblower Securities & Exchange Commission	Securities violations, false financial disclosures, deceptive accounting, municipal bond fraud, and material misrepresentations by funded entities.	15 U.S.C. § 78u-6 (Exchange Act § 21F); 17 C.F.R. Part 240 (SEC Rule 21F)	10% to 30% of total monetary sanctions collected when total sanctions exceed $1,000,000.	SEC Form TCR (Tip, Complaint, or Referral)	SEC Office of the Whistleblower, 100 F Street NE, Washington, DC 20549; Online: sec.gov/whistleblower/submit-a-tip
CFTC Whistleblower Program Commodity Futures Trading Commission	Violations of the Commodity Exchange Act, derivatives and swap manipulation, deceptive institutional financing, and commodities fraud.	7 U.S.C. § 26 (Commodity Exchange Act § 23); 17 C.F.R. Part 165	10% to 30% of collected monetary sanctions in actions resulting in over $1,000,000 in penalties.	CFTC Form TCR (Tip, Complaint, or Referral)	CFTC Whistleblower Office, 1155 21st St NW, Washington, DC 20581; Online: whistleblower.gov
IRS Whistleblower Office Internal Revenue Service	Underpayment of taxes, fraudulent 501(c)(3) tax exemption claims, private inurement, tax-sheltered tuition schemes, and unreported revenue.	26 U.S.C. § 7623(a) & (b); 26 U.S.C. § 501(c)(3); 26 U.S.C. § 7623(d) (Anti-Retaliation)	15% to 30% of collected proceeds under § 7623(b) (disputes > $2M); discretionary under § 7623(a).	IRS Form 211 (Award Application); IRS Form 13909 (Tax-Exempt Referral)	Internal Revenue Service Whistleblower Office - ICE, 1973 N. Rulon White Blvd., M/S 4110, Ogden, UT 84201

Institutional Evidence Mapping, Audit Cross-References, and Safe Harbor Protections

Exhibit Packaging, Herzing University Identifiers (UEI JDF5MPY3N5T3), and Compliance Safe Harbors

Evidence Stage: Complete Institutional and Regulatory Repository.
Target Recipient: Federal Enforcement Coordinators across DOL, SEC, CFTC, and IRS.
Date of Compilation: October 31, 2026.

AGENCY EVIDENCE MAPPING AND SUBMISSION PROTOCOLS

Attached Exhibits Scheduled by Federal Program (Staged in Folder HUADA October 31)

Target Agency	Core Violation Theory	Primary Exhibits Staged for Attachment	Key Numerical Data Point
OSHA Whistleblower	Retaliatory academic termination following disability and healthcare safety complaints.	September 9 termination letter; Emilie Thompson August 7, 2025 accommodation admission; September 18 Angie Zamecnik transcript.	145 modules completed (250% peer baseline); passing 81.27% NU 730 grade zeroed out.
SEC Whistleblower	Material misrepresentations in accreditation status, nursing completion rates, and tuition accounting.	Federal Audit Clearinghouse extract (UEI JDF5MPY3N5T3); Perkins IV CAR state tables; 2024–2025 enrollment schedules.	$45.2M federal grants reported; 22.08% credential completion vs 43.70% benchmark.
CFTC Whistleblower	Financing structures, campus capital bond commitments, and interest rate swap liabilities.	Corporate entity history schedule; campus merger chronology; municipal bond financing prospectuses.	Audit of multi-state educational capital financing and debt facilities across Wisconsin and Florida.
IRS Whistleblower	501(c)(3) tax-exempt status non-compliance, private inurement, and unearned tuition extraction.	Form 211 submission package; Form 13909 tax-exempt referral; HRSA Grant M0141971 accounting schedule.	$1,920,000 HRSA Grant 5 M01HP41971-03-00; $97,390 direct student tuition billing audit.

Mandatory Entity Identifiers for Submissions: Entity Legal Name: HERZING UNIVERSITY, LTD. | Unique Entity Identifier (UEI): JDF5MPY3N5T3 | Parent UEI: RXKJN2X32AK9 | CAGE Code: 4DQF7 | OPE ID: 00962100 | Headquarters: 275 W Wisconsin Ave Ste 210, Milwaukee, WI 53203.

Whistleblower Safe Harbor Rules & Submission Safeguards

- **Confidentiality and Anonymity:** Both SEC Rule 21F and CFTC Section 23 permit whistleblowers to submit Form TCR anonymously through retained legal counsel. Identity remains shielded from the institution throughout investigative proceedings.
- **Original Information Requirement:** Submissions must be based on original knowledge or independent analysis not publicly disclosed in government hearings, official audits, or news media. Chavon Wright's personal LMS records, grade logs, and recorded admissions satisfy this standard.
- **Statutory Filing Windows:** OSHA Section 11(c) complaints require submission within 30 days of the retaliatory event. Corporate fraud under SOX and ACA Section 1558 allow 180 days from notice of adverse action.
- **Independent IRS Thresholds:** Section 7623(b) provides mandatory bounties (15% to 30%) when taxes, penalties, and interest exceed $2,000,000. For disputes below this threshold, Section 7623(a) provides discretionary awards up to 15%.
- **Cross-Agency Coordination:** All exhibits, transcripts, and financial audits are centralized in Drive folder HUADA October 31 to permit simultaneous multi-agency transmission without evidentiary variance.